## REMARKS

Claims 1-5, 7-13, 15-22, 24-28, 30-39, 41-48, and 50-52 remain in the application with claims 1, 18, 21, 33, and 50-52 having been amended hereby and claims 14, 29, 40, and 53 having been canceled, without prejudice or disclaimer. New claims 54-56 have been added.

Reconsideration is respectfully requested of the rejection of claims 1-5, 7-13, 15-17, 33-39, 41-48, 50, and 52 under 35 USC 112, first paragraph, as failing to comply with the written description requirement.

Independent claims 1, 33, 50, and 52 have been amended to clarify that the reproduction of decompressed data is performed while new input data is being processed, that is, different data from that written in the HDD is read out of the HDD for playback. This is clearly described in page 50 lines 11-12 and illustrated in Fig. 30 of the present application, for example.

Accordingly, it is respectfully submitted that amended independent claims 1, 33, 50, and 52, and the claims depending therefrom, comply with the written description requirement and meet all requirements of 35 USC 112.

Reconsideration is respectfully requested of the rejection of claims 18-22, 24-28, 30-32, 51, and 53 under 35 USC 102(e), as being anticipated by Du et al.

Independent claims 18 and 51 have been amended to clarify that the input data is converted from a first compression format (e.g. MP3) to a second compression format (e.g. ATRAC) and that the converted data is output concurrently with the

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Claims 1-5, 7-13, 15-22, 24-28, 30-39, 41-48, and 50-52 remain in the application with claims 1, 18, 21, 33, and 50-52 having been amended hereby and claims 14, 29, 40, and 53 having been canceled, without prejudice or disclaimer. New claims 54-56 have been added.

Reconsideration is respectfully requested of the rejection of claims 1-5, 7-13, 15-17, 33-39, 41-48, 50, and 52 under 35 USC 112, first paragraph, as failing to comply with the written description requirement.

Independent claims 1, 33, 50, and 52 have been amended to clarify that the reproduction of decompressed data is performed while new input data is being processed, that is, different data from that written in the HDD is read out of the HDD for playback. This is clearly described in page 50 lines 11-12 and illustrated in Fig. 30 of the present application, for example.

Accordingly, it is respectfully submitted that amended independent claims 1, 33, 50, and 52, and the claims depending therefrom, comply with the written description requirement and meet all requirements of 35 USC 112.

Reconsideration is respectfully requested of the rejection of claims 18-22, 24-28, 30-32, 51, and 53 under 35 USC 102(e), as being anticipated by Du et al.

Independent claims 18 and 51 have been amended to clarify that the input data is converted from a first compression format (e.g. MP3) to a second compression format (e.g. ATRAC) and that the converted data is output concurrently with the

reproduction of the data.

Looking at Du et al. we see that there is no data conversion from a first compression format to a second compression format concurrently with the reproduction of the data. Du et al. is merely converting compressed data (MP3) to analog data for reproduction. It is respectfully submitted that there is no second encoder to convert data to a second compression format in Du et al.

In the Advisory Action of July 25, 2005, the examiner states that two conversion states are present in Du et al. Applicants respectfully disagree. Du et al. discloses an MP3 reproduction player in which a storage medium, such as an HDD or a CD, includes compressed music data (MP3 files) or PCM format data and the player decompresses the compressed music data.

On the other hand, according to the present invention, as recited in claim 18 for example, the <u>reproduction</u> and the <u>conversion</u>, which is converting inputted data of a <u>first compression format</u> into converted data of a <u>second compression</u> format, occur concurrently.

In Du et al. there is no showing or suggestion of a converting process to convert inputted data of a <u>first</u> <u>compression format</u> into converted data of a <u>second compression</u> format. To convert data of a first compression format (MP3) into converted data of a second compression format (ATRAC), there needs to be a decoder (MP3 decoder) of the first compression format and an encoder (ATRAC encoder) of the

second compression format. Du et al. is completely silent about any such encoder.

Accordingly, it is respectfully submitted that amended independent claims 18 and 51, and the claims depending therefrom, are not anticipated by Du et al.

Favorable reconsideration is earnestly solicited.

Respectfully submitted,

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JHM:tb